Please amend the claims as follows:

Claim 1 (Currently Amended) A semiconductor device, comprising:

a semiconductor substrate;

a first transistor which includes a first gate electrode which is formed on said semiconductor substrate, a first sidewall insulating film which is formed on a side of said first gate electrode on said semiconductor substrate and first source/drain active layers which are formed in said semiconductor substrate next to the first gate electrode and in electrical communication with first contacts; and

a second transistor which includes a second gate electrode which is formed on said semiconductor substrate, a second sidewall insulating film which is formed on a side of said second gate electrode on said semiconductor substrate and second source/drain active layers which are formed in said semiconductor substrate at a distance from the second gate electrode greater than a distance of the first source/drain active layers from the first gate electrode and in electrical communication with second contacts, wherein

layers of insulating film which compose said second sidewall insulating film are more in number than layers of [[an]] insulating film which compose said first sidewall insulating film, and accordingly, a width of said second sidewall insulating film in a channel direction of said second transistor is larger than a width of said first sidewall insulating film in a channel direction of said first transistor.

Claim 2 (Original) The semiconductor device according to Claim 1, wherein said first sidewall insulating film includes a silicon nitride film, and said second sidewall insulating film includes a silicon nitride film and a silicon oxide

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film.

Claim 3 (New) The semiconductor device according to Claim 1, further comprising: an interlayer insulating film provided on the substrate, the first transistor, and the second transistor, the interlayer insulating film including contact holes configured to receive the first contacts and the second contacts, the first contacts and the second contacts each including a contact plug and a connecting film provided in the contact holes; and

a contact active layer provided in electrical communication with the first source/drain active layers at a position corresponding to one of the first contacts.

Claim 4 (New) A semiconductor device, comprising:

a substrate;

a first transistor including a first gate electrode formed on the substrate, a first sidewall insulating film formed on a first side of the first gate electrode on the substrate, and first source/drain active layers in electrical communication with first contacts, the first source/drain active layers formed in the substrate next to the first gate electrode, the first sidewall insulating film including a first number of layers of insulating film; and

a second transistor including a second gate electrode formed on the substrate, a second sidewall insulating film formed on a second side of the second gate electrode on the substrate, and second source/drain active layers in electrical communication with second contacts, the second source/drain active layers formed in the substrate at a distance from the second gate electrode greater than a distance of the first source/drain active layers from the first gate electrode, the second sidewall insulating film including a second number of layers of insulating film greater than the first number.

Claim 5 (New) The semiconductor device according to Claim 4, wherein the first sidewall insulating film includes a silicon nitride film, and the second sidewall insulating film includes a silicon nitride film and a silicon oxide film.

Claim 6 (New) The semiconductor device according to Claim 4, further comprising: an interlayer insulating film provided on the substrate, the first transistor, and the second transistor, the interlayer insulating film including contact holes configured to receive the first contacts and the second contacts, the first contacts and the second contacts each including a contact plug and a connecting film provided in the contact holes; and

a contact active layer provided in electrical communication with the first source/drain active layers at a position corresponding to one of the first contacts.

Claim 7 (New) A semiconductor device, comprising: a substrate;

a first transistor including a first gate electrode formed on the substrate, a first sidewall insulating film formed on a first side of the first gate electrode on the substrate, and first source/drain active layers in electrical communication with first contacts, the first source/drain active layers formed in the substrate next to the first gate electrode, the first sidewall insulating film including a first number of layers of insulating film and having a first width in a channel direction of the first transistor; and

a second transistor including a second gate electrode formed on the substrate, a second sidewall insulating film formed on a second side of the second gate electrode on the

substrate, and second source/drain active layers in electrical communication with second contacts, the second source/drain active layers formed in the substrate at a distance from the second gate electrode greater than a distance of the first source/drain active layers from the first gate electrode, the second sidewall insulating film including a second number of layers of insulating film and having a second width in a channel direction of the second transistor greater than the first width.

Claim 8 (New) The semiconductor device according to Claim 7, wherein the first sidewall insulating film includes a silicon nitride film, and the second sidewall insulating film includes a silicon nitride film and a silicon oxide film.

Claim 9 (New) The semiconductor device according to Claim 7, further comprising: an interlayer insulating film provided on the substrate, the first transistor, and the second transistor, the interlayer insulating film including contact holes configured to receive the first contacts and the second contacts, the first contacts and the second contacts each including a contact plug and a connecting film provided in the contact holes; and

a contact active layer provided in electrical communication with the first source/drain active layers at a position corresponding to one of the first contacts.

Claim 10 (New) The semiconductor device according to Claim 1, wherein the second source/drain active layers do not extend beneath the second gate electrode.

Claim 11 (New) The semiconductor device according to Claim 4, wherein

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the second source/drain active layers do not extend beneath the second gate electrode.

Claim 12 (New) The semiconductor device according to Claim 7, wherein the second source/drain active layers do not extend beneath the second gate electrode.